

810-5-9-.13 ~~Closing~~ **Cancellation, Suspension, or Revocation of an IFTA Account.**

(1) A licensee who desires to cancel an IFTA account must do so, in writing, to the Alabama Department of Revenue, ~~Motor Vehicle Division, IFTA Section.~~

(2) The licensee may elect to either check the "Cancel License" box on Form IFTA-~~101~~ **100**, on the IFTA quarterly fuel use tax ~~report~~ **return** or submit a letter requesting license cancellation.

(3) The licensee's account must be in good standing (no outstanding liabilities and/or delinquent quarterly fuel use tax ~~reports~~ **returns**) before the Department will grant the cancellation request.

(4) The licensee must surrender the IFTA credentials (i.e., ~~original~~ license and decals) to the ~~IFTA Section~~ **Department.** ~~This will prevent the licensee from having the ability to travel interstate without filing quarterly fuel use tax reports. The Department will not cancel an IFTA account until all credentials have been surrendered.~~ If, however, the decals cannot be returned due to destruction, etc., the licensee must submit a notarized affidavit stating the reason credentials cannot be surrendered.

(5) Failure to comply with the provisions of paragraphs (3) and (4) above will cause the account to remain active. A carrier will be responsible for timely filing the quarterly fuel use tax ~~reports~~ **returns** for each quarter the account remains active.

(6) All IFTA accounts are automatically cancelled by the Department ~~effective December 31 of each calendar year~~ **if the IFTA account is not renewed.**

**(7) IFTA accounts may be revoked for outstanding liabilities, delinquent quarterly fuel tax returns, or the revocation of the licensee's International Registration Plan (IRP) license.**

**(8) Upon determination that a revocation should be made, the Department shall give written notice to the licensee to the address provided on the licensee's most recent Application for License. The notice will state the reason(s) for the action and will establish a hearing date, time, and place for the licensee to offer objections.**

**(8) Licensees whose IFTA license is revoked may appeal to the Administrative Law Division pursuant to Section 40-2A-8, Code of Alabama 1975.**

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Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975  
History: New rule: Filed November 28, 2001, effective January 2, 2002.